

City and Town

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Feasibility Studies for School Construction Projects

Tony Rassias, Deputy Director, Bureau of Accounts

A city, town or regional school district planning a school construction project and hoping to receive a grant from the Massachusetts School Building Authority (MSBA) must contact and collaborate closely with MSBA on the project. MSBA is this state's independent public authority charged with financing and administering the school building assistance program. This article will discuss a significant phase in MSBA's grant approval process, the Feasibility Study (Study).

Preliminary District Action

Once MSBA has been contacted, but before a Study can be performed, three particular preliminary actions must be taken by the district:

- Selection of an Owner's Project Manager (OPM) if the project is estimated to cost more than \$1.5 million. MSBA must approve the OPM. Projects estimated to cost less than \$1.5 million are not required by state law to have an OPM;
- Selection of a Feasibility Study Designer through MSBA's Designer Selection Panel if the project is estimated to cost more than \$5 million. Otherwise, the district must follow state and local procurement laws in selecting a qualified designer;
- Execution of a Feasibility Study Agreement with MSBA, detailing the scope, schedule, milestones, budget and cost-sharing parameters of the Study.

Financing the Study's Cost

The Study's cost is borne by the district, yet may be shared with MSBA provided the district follows MSBA's statute and regulations at each step of the grant approval process.

The district may fund the Study by appropriation or by borrowing. Effective January 1, 2008, M.G.L. c.70B, §6(e) provides that "a city, town or regional school district may borrow for a term of not more than 5 years for the cost of such feasibility studies as may be required to apply for a school facilities grant ..."

A warrant article and motion to authorize this debt must include: (1) a description of the site of the school that is the subject of the Study, including the address of the school building and a description of the parcel; (2) language indicating the district's recognition that project costs in excess of any MSBA grant is the responsibility of the district and (3) language indicating the district's recognition that the borrowing authorization shall be reduced by any MSBA grant set forth in the executed Feasibility Study Agreement.

Excluding the Study's Debt Service

A city or town may exclude the Study's debt service from the provisions of Proposition 2½ by ballot vote. The ballot question must be solely related to that Study and must not pertain to or

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Please consider the environment
before printing this newsletter.





DLS Commentary

Governor Patrick and Lieutenant Governor Tim Murray have filed an Emergency Recovery Plan and a second Municipal Partner-

ship Act, "An Act Strengthening the Commonwealth's Partnership with its Municipalities." Please turn to page 10 of this City and Town edition for a summary of both legislative proposals.

Communities want the ability to diversify their revenues as a way of relying less on the property tax. For the second time, the Governor is proposing closing the telecommunications tax loophole and giving cities and towns the option to expand the meals and hotel/motel taxes.

We at the state level understand that "one size fits all" policies are hindering our diverse municipalities' abilities to manage themselves effectively and efficiently. These tools are pieces of the kit we must provide cities and towns.

MPA II is stocked with proposals to promote regionalization of service delivery, to raise revenues and to streamline municipal finance.

We'll keep working at it, and ask for your continued feedback, input, hard work and, most important, your support. Please mark your calendars so you can attend a Municipal Affairs Coordinating Cabinet meeting. (See page 10 for the current schedule.) These sessions provide a unique opportunity for local officials to directly address Lt. Gov. Murray and the Patrick Administration on a wide variety of local issues.

Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

Best Practices

It's 2009: Do You Know Where Your Audit Committee Is?

David A. Verdolino, CPA, Director of Operations & Finance, Medway Public Schools and Francis J. Serreti, CPA, Manager, Powers & Sullivan

Does your city/town/district have an independent auditor? Generally, the answer to this is yes — by law — in Massachusetts. But does it also have an audit committee? While the number of Massachusetts communities with audit committees is rising, it begs the question, "Why doesn't every government entity in Massachusetts have an audit committee?"

Of course, every entity that is independently audited, under *Government Auditing Standards*, receives prescribed reports on compliance with laws and regulations, and on internal controls over financial reporting, along with related audit findings, usually in the form of a management letter. Those reports and letter ostensibly contain sufficient information on the entity's accountability and management practices to empower prudent decisions by appropriate officials. However, traditional governing boards (e.g., city council, board of selectmen, etc.) do not necessarily possess the time, expertise or resolve to sufficiently address these reports.

Recent scandals and resulting legislation such as Sarbanes-Oxley have stressed the need for improved governance, albeit mostly in the private sector. Nevertheless, failure of governance to detect illegal, unethical, and financially ruinous behavior and practices in the public sector affects citizens and taxpayers — often in a very public spotlight. Moreover, law-abiding, ethical, and cost-effective public sector professionals can be tainted by the broad brush of "another corrupt government employee" scandal. As a result, a constituency's confidence in the financial reporting process of its community can be diminished due to such scandals,

even if not in the same community. If the entity possess a set of "clean" reports from its most recent financial audit this may make a difference as to the regard with which citizens holds its financial managers.

Audit committees can help ensure the reliability of the financial information, the community's system of internal controls, and legal and ethical conduct of management.

That said, what if those reports contained findings of a materially adverse nature; and worse than that, nobody in authority seemed to care? Take for example what can happen in a community with the following situation. For several consecutive years, independent audit reports were issued to the governing board of community Y citing material weaknesses in the entity's internal control structure, including the failure to reconcile cash (resulting in a material unreconciled difference). One would expect such findings to result in a priority effort to address the internal control deficiencies, ensure there was not an opportunity for undetected theft or misappropriation of funds, and, at the very least, avoid recurrence of the findings in the subsequent year's audit. In reality, it had no such priority in the governing board's agenda; and so, the problem's ultimate impact worsened.

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Legal

Private Land Trust Denied Tax Exemption

James Crowley, Esq., Bureau of Municipal Finance Law

A land conservation organization fought a local board of assessors about the tax status of three vacant parcels. The Appellate Tax Board (ATB) decision on the issue of exemption eligibility is *Brookline Conservation Land Trust v. Board of Assessors of Brookline*, (docket nos. 281854-56 and 285517-19, June 5, 2008).

M.G.L. Ch. 59 Sec. 5 Cl. 3 sets forth certain procedural and substantive tests for a charitable exemption. The Land Trust adhered to the procedural requirements by filing its forms of list (Form 3ABC) together with its public charities forms (Form PC) in a timely manner for fiscal years 2005 and 2006. Yet, the assessors taxed the three parcels. The tax bills were paid in full and on time. The Land Trust, however, also filed timely abatement applications for both fiscal years on the ground the parcels were owned by a charitable organization and occupied for charitable purposes. When the abatement applications were not approved by the assessors, the Land Trust timely appealed to the ATB.

Under the facts presented, the Land Trust received a § 501 (c) (3) charitable organization designation from the Internal Revenue Service as well as a § 509 (a) (1) designation as a supporting organization of the Brookline Conservation Commission. Under the terms of its declaration of trust, the Land Trust was formed to preserve and conserve natural resources in the Town of Brookline and “to educate the general public as to the need for and value in preserving real estate in its natural scenic or open condition and, to the extent consistent with the terms upon which property may be acquired, to make property of the Trust available for its enjoyment.”

Scant information, however, was provided to the public about efforts of the Land Trust to preserve open space. A trustee testified that the organization had held neighborhood informational meetings, distributed flyers to various groups such as garden clubs, held open houses and sent follow-up letters to attendees. All these actions, however, had been made in the early 1980s and no subsequent publicity about the organization’s works had been made.

The assistant assessor testified that public access to the parcel was nonexistent.

The three parcels in question were not encumbered with a conservation restriction or lien as open space land under M.G.L. Ch. 61B, which are common methods for property tax reduction. The Brookline assessors classified the parcels as undevelopable land since they lacked sufficient frontage and were virtually land-locked.

The first parcel on Walnut Street was adjacent to the historic Brookline Town Green, and contained trees originally planted by the famed landscape architect Frederic Law Olmsted. The Land Trust purchased the parcel in 1981 for \$80,000 to prevent its development. The Brookline assistant assessor testified that the subject parcel was surrounded by a three-foot-high stone wall on which was placed a wire fence thereby forming a six-foot-high barricade. According to the assistant assessor, two old gates permitted limited access but there was no place to park a vehicle. In fact, a sign expressly permitting public access had been removed. In her view, a swing set which had

been on the subject parcel seemed to indicate that the next door neighbor benefited the most from the property.

The Land Trust acquired the second parcel on Sargent Road as a gift in 1996. This parcel formerly part of the Charles Sprague Sargent Estate was adjacent to Sargent Estates, an exclusive gated community. The Land Trust trustee testified that the parcel was used for bird-watching and was visible to the dwellers in a nearby apartment complex. Access to this parcel was only by private roads and the assistant assessor testified she was “challenged” by a neighbor when she attempted to view the parcel. The assistant assessor claimed only the immediate abutters benefited from the property.

The third parcel on Cottage Street was acquired by the Land Trust as a gift in 1998. This parcel is contiguous to Sargent Pond, which is a nature habitat. The assistant assessor testified that public access to the parcel was nonexistent. In fact, the assistant assessor testified she was questioned by a neighbor about her presence when she was conducting a site inspection.

After oral and written testimony, the ATB ruled in favor of the town. According to the ATB, the organization had not satisfied the charitable use test, which is the substantive test for exemption. In *Nature Preserve, Inc. v. Board of Assessors of Pembroke*, (docket no. F246663, September 25, 2000), the ATB had held that a Clause 3 charitable exemption requires that the property be directly occupied in accordance with the charitable purposes stated in the corporate charter. A taxpayer claiming exemption must show the property is actively appropriated for charitable purposes. In

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Focus on Municipal Finance

Public Library Funding

Dianne Carty, Massachusetts Board of Library Commissioners, Head of State Aid and Data Coordination

Serving the residents of Massachusetts are 370 public libraries in 348 of its 351 cities and towns.

It is an understatement to say that this has been a most unique fiscal period in Massachusetts and the rest of the world. Over the last few decades there have been cycles of economic downturn and rebound. It remains to be seen how devastating this current fiscal crisis will be to libraries in the commonwealth.

Our agency faced cuts in all of our line items except state aid to public libraries and state aid to regional libraries. We anticipate cuts, based on the Governor's FY10 budget, in both these lines next year.

State Aid to Public Libraries

State aid is available to all municipalities and their libraries that apply and are certified annually by the Massachusetts Board of Library Commissioners (MBLC) as meeting a municipal appropriation requirement [a local funding requirement] and certain minimum standards [including hours of opening and expenditures for library materials] of free public library service per M.G.L. c.78, s.19A & 19B and 605 CMR 4.00. State Aid to Public Libraries consists of the Library Incentive Grant (LIG), the Municipal Equalization Grant (MEG) and the Nonresident Circulation Offset (NRC). These three awards are disbursed to each municipality meeting the requirements using different formulas (per capita for the LIG; variant of the lottery formula, using population and EQV, for the MEG; and per transaction formula for the NRC).

The applications for state aid are due in October. The Board begins their review at their monthly meeting (the first Thursday of each month) in November. The process continues in December. In January the Board reviews all applications for waivers of the Municipal

Appropriation Requirement and acts on the petitions at their February Board meeting. March is set aside for any appeals. Funds are generally all disbursed by May.

The FY2008 appropriation to the Board for State Aid to Public Libraries was \$9,489,844 and was distributed to 338 municipalities for their public libraries that applied and met the requirements. (Please see Table 1.)

The purpose of State Aid to Public Libraries is to encourage municipalities to support and improve public library service; compensate for disparities among municipal funding capacities; and offset the cost of circulating public library materials to residents of other Massachusetts municipalities certified to receive state aid.

The usual statutes and regulations implemented by the Department of Revenue concerning municipal finances apply to State Aid to Public Libraries awards.

Issues Surrounding Certification for State Aid to Public Libraries

Certification by the Board of Library Commissioners in the State Aid to Public Libraries program has become increasingly important for communities and their public libraries. While the amount of state aid received by libraries represents a very small piece of their operating budget — about 4 percent — there are other features of the certification that are coveted by libraries.

Certification that a municipality and its library are meeting the statutory and regulatory requirements guarantees that residents of the certified community are able to visit any public library in Massachusetts that is also certified and borrow books, videos, CDs and get help with their questions. Certification guarantees that the library may make re-

quests for books for its residents from any other certified library. The certified library can also apply for any Federal grants administered by the Board of Library Commissioners to start a home-work center or an English as a Second Language program. The certified library may apply for the state construction program grants to help fund a planning and design project or a new building or renovate their current historic facility.

Libraries are able to meet a reduced level of these requirements and still remained certified in the state aid program.

As Massachusetts began to experience fiscal troubles, libraries were hit hard. In 2002, public libraries began to experience difficulty meeting the minimum standards required for certification in the state aid program. Some have had to cut back on their hours of opening, reduce the number of programs offered to children or reduce subscriptions to magazines and newspapers.

Compliance with the statutory and regulatory requirements of state aid program is consistently applied for all applicants. The Board of Library Commissioners is allowed per statute to grant up to ten waivers of the municipal appropriation requirement and in the last few years in budget language the legislature has given the Commissioners the ability to grant additional waivers. In addition to the statutory waivers, the Commissioners in a proactive move have approved accommodation of the hours of opening and the materials expenditures standards. Libraries are able to meet a

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Public Library Funding continued from page 4

reduced level of these requirements and still remained certified in the state aid program.

However, if libraries do not meet the eligibility standards for the waivers or accommodations, the municipality and its library are not certified in the current year.

When a Public Library Is Not Certified

1. The noncertified municipality and its library will not receive any State Aid to Public Libraries monies (M.G.L. c.78, s.19A).

2. Libraries in certified municipalities are not required to lend library materials to the library in the noncertified municipality (605 CMR 4.01 (6a)).

3. Libraries in certified municipalities are not required to extend reciprocal library services, beyond in-library use of their materials, to residents of the noncertified municipality (605 CMR 4.01 (6b)).

4. The library will not receive support through the Small Libraries in Networks Program.

5. The municipality is not eligible to apply for funds under the Public Library Construction Program (605 CMR 6.05 (1)(c)), and any existing grant will be invalidated because the library must maintain eligibility throughout the construction process in order to receive grant funds (605 CMR 6.09(7)(b)).

6. The library will not be eligible to apply for grants under the Library Services and Technology Act (LSTA) program.

Use of State Aid

State Aid to Public Libraries has always been listed as an offset item on the annual Cherry Sheet distributed by the Department of Revenue. Because of this classification as an offset item and annual budget language stating that “any payment made under this appro-

priation ... shall be expended by the public library ... without appropriation”, state aid received by a municipality under the authority of this program can be spent without appropriation. The awards may be used by the library for any library expenditure.

Here are just a few responses to the recently asked question, “How do you use state aid?”:

“Our state aid — all of it — buys library materials. It is a very significant component of a book budget that was once funded by the Town.”

“State aid enables our public library to enhance services by funding not only a portion of our part time salaries, but most of our technology purchases.”

“Our library uses state aid funds to improve library technology needs. All 22 staff, patron access catalog, and public Internet access computers have been purchased with these funds. We are slowly rebuilding this fund for future technology needs. Up until now at least, the FinCom has commended the library for good fiscal management in the use of these funds and has not required us to use them as part of our regular operating budget.”

“State aid to libraries is absolutely indispensable for my library. It doesn't provide any extra fluff, but in this long era of mandatory level funded line items, or reduced appropriations, it allows my library to continue functioning once my supplies, building maintenance and utilities municipal appropriations are expended. For libraries anyway, state aid is what makes it look as if Proposition 2½ works rather than wrecks.”

“Our library uses State Aid to Libraries for staff salaries and benefits in the annual operating budget. State Aid has become an essential part of the library's annual program of direct service to residents, equivalent to what it costs to staff the English as a Second Language Center and one branch library. “

“We just researched the past two years and were astonished at all the things we did with State Aid. I'm attaching a separate list, but when I think of how many times we turn to that source of revenue, I realize we count on it to accomplish all the things we do that enhance services. State Aid helps us “look good”, and makes it possible to move beyond bare bones occasionally. In the past two years, we used state aid to gather vital information about the community and about the library building. Neither of these important studies was locally funded, and we are using the information everyday. Thanks for asking.”

“The bulk of our state aid is used to buy and replace computer hardware and software. Although this is now a “cost of doing business” our library does not have a budget line item for these expenses. We would be in a technological shambles without state aid.”

Complete public library data for Massachusetts and information about the State Aid to Public Libraries program is available on the MBLC website at www.mass.gov/mblc.

The Massachusetts Board of Library Commissioners is the state agency that administers state and federal funds to public libraries in Massachusetts. The Board is comprised of nine members appointed by the governor and works with a staff of 26. ■

2008 State Aid to Public Libraries, Certified Municipalities and Awards

Municipality	Region	2005 population	Certification date	Library incentive grant	Municipal equalization grant	Nonresident circulation offset	State aid total award	Municipality	Region	2005 population	Certification date	Library incentive grant	Municipal equalization grant	Nonresident circulation offset	State aid total award
Abington	S	16,351	12/06/2007	11,682.72	9,214.07	1,281.17	22,178.01	Chilmark	S	945	11/01/2007	1,786.25	22.01	2,211.59	4,019.85
Acton	M	20,562	12/06/2007	14,691.52	7,752.71	9,805.11	32,249.34	Clarksburg	W	1,663	01/03/2008	1,786.25	1,891.77	598.48	4,276.50
Acushnet	S	10,544	12/06/2007	7,533.67	6,565.01	1,062.23	15,160.91	Clinton	C	13,995	12/06/2007	9,999.41	11,107.74	1,705.25	22,812.40
Adams	W	8,455	12/06/2007	6,041.09	11,001.00	1,065.53	18,107.62	Cohasset	S	7,222	11/01/2007	5,160.11	1,568.93	3,937.11	10,666.15
Agawam	W	28,599	11/01/2007	20,433.94	21,268.83	10,169.51	51,872.28	Cohasset	W	1,859	01/03/2008	1,776.50	1,776.50	47.59	3,610.34
Amesbury	N	16,643	02/07/2008	11,891.40	9,132.15	1,140.46	22,164.01	Concord	M	16,833	12/06/2007	12,027.15	3,771.24	9,301.94	25,100.33
Amherst	W	34,047	12/06/2007	24,326.53	38,624.45	21,259.57	84,210.55	Conway	W	1,905	01/03/2008	1,786.25	1,135.37	50.77	2,972.39
Andover	N	33,042	11/01/2007	23,688.46	10,642.58	12,965.07	47,216.11	Cummington	W	988	12/06/2007	1,786.25	606.98	964	2,402.87
Aquinnah	M	356	12/06/2007	1,786.25	14.31	119.23	1,919.79	Danvers	N	26,045	11/01/2007	18,609.12	10,710.86	5,613.30	34,933.28
Arlington	M	41,224	12/06/2007	29,454.49	16,944.94	12,817.27	59,216.70	Dartmouth	S	31,389	02/07/2008	22,427.40	12,139.35	7,951.69	42,518.44
Ashburnham	C	5,981	12/06/2007	4,273.42	3,855.74	258.48	8,385.64	Deerfield	M	23,736	11/01/2007	14,839.42	7,799.97	2,349.45	24,988.84
Ashby	W	2,930	12/06/2007	1,570.11	1,200.84	27.07	2,798.02	Deerfield	W	4,786	12/06/2007	3,419.59	2,447.68	745.90	6,613.17
Ashfield	W	1,825	01/03/2008	1,786.25	1,039.49	305.11	3,130.95	Dennis	S	15,891	01/03/2008	11,354.10	2,672.69	4,568.17	18,594.96
Ashland	M	15,551	02/07/2008	11,111.17	6,904.70	2,509.49	20,525.36	Dighton	S	6,665	11/01/2007	4,762.13	3,403.97	492.06	8,658.16
Athol	C	11,697	12/06/2007	8,357.49	12,308.22	2,016.33	22,682.04	Douglas	C	7,885	11/01/2007	5,633.82	4,345.35	344.77	10,323.94
Attleboro	S	43,382	12/06/2007	30,966.38	30,511.92	4,843.48	66,351.78	Dover	M	5,641	12/06/2007	4,030.49	931.13	6,342.86	11,304.48
Auburn	S	16,400	01/03/2008	10,253.06	7,499.35	9,684.34	27,436.75	Dracut	N	28,892	11/01/2007	20,543.29	18,065.73	4,150.55	42,859.57
Avon	S	4,340	11/01/2007	3,100.92	1,536.51	1,711.60	6,349.03	Dudley	C	10,812	01/03/2008	7,725.16	8,453.64	854.15	17,032.95
Ayer	S	7,228	11/01/2007	5,164.40	3,715.73	2,562.81	11,442.94	Dunstable	N	3,154	12/06/2007	2,253.53	1,368.52	220.64	3,842.69
Barnstable	C	47,826	01/03/2008	34,171.61	10,948.15	9,728.82	54,849.58	Duxbury	S	14,660	11/01/2007	10,474.55	4,014.82	3,862.66	18,352.03
Barre	C	5,380	11/01/2007	2,883.00	3,167.98	709.50	6,760.48	E. Bridgewater	S	14,660	12/06/2007	9,902.24	8,378.54	2,236.62	20,517.40
Becket	W	1,786	11/01/2007	1,786.25	543.82	0.00	2,330.07	E. Brookfield	C	2,111	11/01/2007	1,786.25	1,269.03	395.16	3,450.44
Bedford	M	12,462	12/06/2007	8,904.08	3,777.61	9,679.27	22,360.96	E. Longmeadow	W	14,886	11/01/2007	10,636.03	8,934.20	9,800.71	29,370.94
Belchertown	W	13,958	12/06/2007	9,972.97	10,695.84	1,925.40	22,594.21	Eastham	S	5,551	11/01/2007	3,966.18	718.25	2,171.20	6,855.63
Bellingham	C	15,784	01/03/2008	11,277.65	7,117.61	3,580.14	21,975.40	Easthampton	W	16,004	11/01/2007	11,434.84	13,933.75	2,646.17	28,014.76
Belmont	M	23,371	12/06/2007	16,698.55	7,069.18	14,212.42	37,980.15	Easton	S	23,028	12/06/2007	16,453.47	11,873.18	956.67	29,283.32
Berkley	S	6,375	01/03/2008	4,554.93	3,437.08	443.62	8,435.63	Edgartown	S	3,395	12/06/2007	2,811.55	179.93	1,688.90	4,680.38
Berlin	C	2,689	12/06/2007	1,921.29	924.58	290.94	3,136.81	Egremont	W	1,356	12/06/2007	1,786.25	296.81	188.9	2,101.95
Bernardston	W	2,238	01/03/2008	1,786.25	1,831.22	487.91	4,105.38	Erving	W	1,544	12/06/2007	1,786.25	271.97	0.00	2,058.22
Beverly	N	39,876	01/03/2008	28,491.35	18,970.30	5,154.81	52,616.46	Essex	N	3,346	01/03/2008	2,390.71	966.51	173.05	3,530.27
Billerica	N	39,963	11/01/2007	28,553.51	19,309.79	2,805.19	50,668.49	Everett	N	36,837	12/06/2007	26,319.98	20,475.83	1,699.27	48,495.08
Blackstone	C	9,057	11/01/2007	6,471.21	5,693.11	2,477.15	14,641.47	Fairhaven	S	16,222	01/03/2008	11,590.60	8,932.80	4,905.60	25,429.00
Blackstone	W	1,267	01/03/2008	1,786.25	764.58	23.43	2,574.26	Fall River	S	91,802	02/07/2008	65,592.40	93,924.79	1,936.02	161,453.21
Blandford	C	4,435	12/06/2007	3,168.80	833.16	3,168.80	718,762.40	Falmouth	C	33,644	12/06/2007	24,038.59	6,624.76	8,127.44	38,790.79
Bolton	B	559,034	02/07/2008	399,429.00	255,297.27	64,036.13	718,762.40	Fitchburg	C	40,045	11/01/2007	28,612.10	43,034.19	6,054.72	77,701.01
Boston	S	19,356	11/01/2007	13,829.83	5,821.36	3,033.77	22,684.96	Florida	W	667	02/07/2008	1,786.25	253.61	115.38	2,155.24
Bourne	S	5,062	11/01/2007	3,616.79	1,673.43	3,653.24	8,943.46	Foxborough	M	16,313	01/03/2008	11,655.62	7,030.49	4,815.41	23,501.52
Boxborough	N	8,177	12/06/2007	5,842.45	2,469.67	865.50	9,177.62	Frammingham	M	65,060	01/03/2008	46,485.28	32,548.20	24,773.56	103,807.04
Boxford	C	4,259	12/06/2007	3,043.05	1,791.62	110.93	4,945.60	Franklin	M	30,893	12/06/2007	22,073.00	13,887.31	3,478.36	39,438.67
Boylston	S	33,681	01/03/2008	24,065.03	13,832.66	5,868.01	43,765.70	Freetown	S	8,979	11/01/2007	6,415.48	4,353.36	608.61	11,377.45
Braintree	S	10,242	01/03/2008	7,317.89	1,931.61	2,900.74	12,150.24	Gardner	C	20,908	12/06/2007	14,938.74	23,444.74	8,357.97	46,741.45
Brewster	S	3,639	12/06/2007	2,600.06	2,336.07	187.70	5,123.83	Georgetown	N	8,041	01/03/2008	5,745.28	3,491.34	286.54	9,523.16
Brimfield	C	94,632	01/03/2008	67,614.43	82,428.09	926.15	150,968.67	Gill	W	1,393	11/01/2007	1,786.25	1,215.91	0.00	3,002.16
Brookfield	S	3,096	12/06/2007	2,212.09	2,414.70	209.78	4,836.57	Gloucester	N	30,713	01/03/2008	21,944.39	11,097.14	1,617.63	34,659.16
Brookline	M	55,590	01/03/2008	39,718.98	14,940.35	44,870.70	99,530.03	Goshen	W	957	01/03/2008	1,786.25	542.11	7.57	2,335.93
Buckland	W	1,995	12/06/2007	1,786.25	1,479.40	131.80	3,397.45	Gosnold	S	86	12/06/2007	1,786.25	2.03	0.00	1,788.28
Burlington	N	23,299	01/03/2008	16,647.10	8,528.85	11,657.41	36,831.36	Granton	C	16,890	01/03/2008	12,067.88	8,804.93	918.22	21,791.03
Cambridge	M	100,135	12/06/2007	71,546.31	29,302.00	20,896.25	121,744.56	Hadley	W	6,344	12/06/2007	4,532.78	5,037.33	1,098.47	10,668.58
Canton	S	21,571	11/01/2007	11,569.34	5,965.52	3,800.60	20,728.46	Granville	W	1,647	01/03/2008	1,786.25	1,126.03	4.88	2,919.16
Carlisle	N	4,829	11/01/2007	3,450.31	1,091.99	1,720.26	6,262.56	Grt. Barrington	W	7,441	01/03/2008	5,316.58	3,560.30	2,194.39	11,071.27
Carver	W	11,562	12/06/2007	8,261.03	7,570.03	3,008.51	18,839.57	Greenfield	W	17,834	01/03/2008	9,556.78	12,182.39	7,798.45	29,537.62
Chatham	S	1,388	12/06/2007	1,786.25	1,184.97	360.02	3,331.24	Groton	C	10,437	11/01/2007	7,457.22	4,703.91	5,293.69	17,454.82
Chatham	S	12,475	11/01/2007	8,913.37	7,640.56	247.61	16,801.54	Groveland	N	6,608	12/06/2007	4,421.41	3,259.34	377.84	8,358.59
Chatham	C	6,832	01/03/2008	4,881.45	545.38	2,326.31	7,753.14	Hadley	W	4,822	12/06/2007	3,445.31	1,889.03	187.70	5,522.04
Chelmsford	N	33,759	12/06/2007	24,120.76	15,220.02	17,109.38	56,459.16	Hampton	S	7,809	12/06/2007	5,579.52	4,595.52	1,783.96	11,959.00
Chelsea	B	32,518	11/01/2007	20,329.80	23,618.91	695.53	44,644.24	Hampton	N	12,999	02/07/2008	5,965.35	3,206.03	2,894.71	12,066.09
Chestnut	W	3,357	01/03/2008	2,398.57	3,146.23	22.21	5,567.01	Hampden	W	5,318	12/06/2007	3,796.70	3,796.70	582.98	8,179.66
Chester	W	1,321	12/06/2007	1,786.25	1,171.10	113.98	3,071.33	Hanover	S	14,101	11/01/2007	10,075.14	5,500.88	1,814.11	17,390.13
Chesterfield	W	1,272	12/06/2007	1,786.25	849.96	18.31	2,654.52	Hanson	S	9,926	01/03/2008	7,092.11	5,359.97	866.10	13,318.18
Chicopee	W	54,680	12/06/2007	39,068.78	66,726.59	6,148.45	111,943.82								

Table 1

Municipality	Region	2005 population	Certification date	Library incentive grant	Municipal equalization grant	Nonresident circulation offset	State aid total award	Municipality	Region	2005 population	Certification date	Library incentive grant	Municipal equalization grant	Nonresident circulation offset	State aid total award
Hardwick	W	2,655	12/06/2007	1,896.99	2,039.29	96.41	4,032.69	Millbury	C	13,459	11/01/2007	9,616.44	8,427.73	1,915.77	19,959.94
Harvard	C	6,074	01/03/2008	4,339.86	2,144.53	889.79	7,374.18	Millis	M	7,964	12/06/2007	5,690.27	4,038.08	906.02	10,634.37
Hastings	S	12,675	01/03/2008	9,056.27	2,161.10	5,176.28	16,393.65	Millville	C	26,034	12/06/2007	18,601.26	9,877.13	2,078.08	4,099.05
Hatfield	W	3,282	12/06/2007	2,344.98	1,684.79	1,118.98	4,148.75	Milton	S	8,763	11/01/2007	6,261.15	7,780.94	1,004.87	30,556.47
Haverhill	N	60,242	01/03/2008	32,282.12	29,613.61	5,020.73	66,916.46	Monson	W	8,408	11/01/2007	6,007.50	7,547.00	3,259.67	15,046.96
Heath	W	805	01/03/2008	1,786.25	572.31	84.70	2,443.26	Montague	W	961	12/06/2007	1,786.25	135.23	101.42	16,814.17
Hingham	S	21,507	01/03/2008	15,366.72	6,051.16	12,599.68	34,017.56	Monterey	W	745	01/03/2008	1,786.25	385.30	48.21	2,022.90
Hinsdale	W	1,811	12/06/2007	1,786.25	1,018.15	506.71	3,311.11	Montgomery	W	135	01/03/2008	1,786.25	18.42	37.78	2,220.76
Holbrook	S	10,775	12/06/2007	7,689.72	6,470.09	1,389.17	15,557.98	N. Washington	W	3,591	11/01/2007	2,565.76	1,098.95	156.94	1,842.45
Holiston	C	16,592	11/01/2007	11,854.96	9,408.33	8,074.96	29,338.25	Nantucket	S	10,168	12/06/2007	7,265.02	421.99	1,218.32	3,821.65
Holland	W	2,536	12/06/2007	1,585.47	1,064.31	28.11	2,677.89	Natick	M	31,943	12/06/2007	22,823.23	11,213.86	14,551.33	8,905.33
Holliston	M	13,847	01/03/2008	9,893.66	6,335.26	2,475.92	18,704.84	Natick	S	988	12/06/2007	1,786.25	644.16	213.56	48,589.42
Holyoke	W	39,958	12/06/2007	28,549.93	55,000.40	2,716.22	86,266.55	Needham	S	28,418	02/07/2008	20,304.62	7,921.72	8,122.68	368,439.02
Hopkdale	C	6,243	01/03/2008	4,460.61	3,556.99	719.54	8,737.14	New Bedford	S	93,102	12/06/2007	66,521.25	97,976.61	3,327.89	167,825.75
Hopkinton	C	14,112	11/01/2007	10,083.00	4,511.20	960.81	15,555.01	New Braintree	C	1,092	11/01/2007	1,786.25	775.94	37.59	2,599.78
Hubbardston	C	4,352	11/01/2007	3,109.50	2,924.42	55.65	6,089.57	New Marlborough	W	1,525	12/06/2007	1,786.25	364.92	1,024.52	3,175.69
Hudson	C	18,943	11/01/2007	13,534.75	10,072.52	5,290.27	28,897.54	New Salem	W	988	12/06/2007	1,786.25	644.16	213.56	2,643.97
Hull	S	11,280	12/06/2007	8,059.54	4,135.95	611.65	12,807.14	Newbury	N	7,002	02/07/2008	4,377.56	2,059.24	2,492.40	8,929.20
Huntington	W	2,182	11/01/2007	1,786.25	1,896.68	252.49	3,935.42	Newburyport	N	17,414	11/01/2007	12,442.28	6,124.88	9,326.96	27,894.12
Ipswich	W	13,302	11/01/2007	9,594.26	4,594.13	1,344.87	15,443.26	Newtown	M	83,158	11/01/2007	59,416.27	22,944.32	50,969.96	133,330.55
Kingston	S	12,457	11/01/2007	8,900.51	5,303.43	3,053.90	17,257.84	Norfolk	S	10,490	11/01/2007	7,495.09	5,102.04	1,901.12	14,988.25
Lakeville	S	10,639	01/03/2008	7,601.55	4,960.63	2,958.10	15,520.28	N. Adams	W	14,010	11/01/2007	10,010.13	21,883.86	2,949.56	34,843.55
Lancaster	C	6,845	12/06/2007	4,890.74	3,772.11	2,588.03	11,247.88	N. Andover	N	27,155	12/06/2007	19,402.21	11,369.89	2,013.03	32,785.13
Lanesborough	W	2,953	12/06/2007	2,109.91	1,615.47	288.86	4,014.24	N. Attleborough	S	28,133	11/01/2007	20,100.99	14,133.33	2,037.32	36,271.64
Lawrence	N	71,314	12/06/2007	50,953.75	95,198.90	932.99	147,085.64	N. Brookfield	C	4,814	01/03/2008	3,439.60	4,000.58	449.59	7,889.77
Lee	W	5,885	12/06/2007	4,204.82	3,233.42	832.79	8,271.03	N. Reading	N	13,949	11/01/2007	9,966.54	5,190.33	970.58	16,127.45
Leicester	W	10,967	11/01/2007	7,835.91	6,095.37	392.85	16,924.13	Northampton	W	28,478	01/03/2008	20,516.83	19,867.59	16,088.65	56,473.07
Lenox	W	5,156	02/07/2008	3,683.95	1,702.19	3,511.43	8,897.57	Northborough	C	14,675	12/06/2007	10,485.27	6,261.07	4,680.93	21,427.27
Leominster	C	41,804	12/06/2007	29,868.90	31,448.34	4,778.93	66,096.17	Northfield	W	3,230	01/03/2008	2,307.83	2,029.04	900.41	5,237.28
Leverett	W	1,772	12/06/2007	1,786.25	854.91	613.25	3,254.41	Norton	W	19,169	11/01/2007	13,696.22	1,017.46	3,036.58	27,750.26
Lexington	M	30,266	12/06/2007	21,625.01	7,975.88	13,391.10	42,991.99	Norwell	S	10,396	11/01/2007	7,427.93	3,141.83	2,262.24	12,832.00
Leyden	W	816	11/01/2007	1,786.25	666.32	21.47	2,474.04	Norwood	M	28,478	12/06/2007	20,347.49	12,648.57	5,265.75	38,261.81
Lincoln	M	7,931	11/01/2007	5,666.69	2,212.20	5,102.21	12,981.10	Oak Bluffs	C	3,787	12/06/2007	2,705.81	367.27	3,445.17	6,518.25
Littleton	W	8,589	12/06/2007	6,136.83	3,409.02	4,307.61	13,853.46	Oakham	C	1,897	11/01/2007	1,786.25	1,211.24	5.98	3,003.47
Littleton	W	15,569	12/06/2007	11,124.03	8,179.50	2,577.82	21,881.35	Orange	W	7,667	12/06/2007	5,478.06	8,222.91	1,287.14	14,988.11
Lowell	N	103,111	12/06/2007	73,672.66	104,183.90	2,088.58	179,945.14	Orleans	S	6,458	11/01/2007	4,614.23	750.81	8,848.56	14,213.60
Ludlow	W	21,946	12/06/2007	15,680.39	19,806.96	3,951.26	39,438.61	Otis	W	1,393	12/06/2007	1,339.69	177.44	27.07	1,544.20
Lunenburg	C	10,024	12/06/2007	7,162.13	5,355.40	5,680.07	18,197.60	Oxford	C	13,718	12/06/2007	9,801.49	9,838.06	6,376.66	26,016.21
Lynn	N	88,792	11/01/2007	63,441.76	77,857.83	711.12	142,010.71	Palmer	W	12,925	12/06/2007	9,234.89	12,224.71	6,042.27	27,501.87
Lynnfield	N	11,546	12/06/2007	8,249.60	3,762.13	3,634.44	15,646.17	Paxton	C	4,558	11/01/2007	3,256.68	2,713.19	1,580.90	7,550.77
Malden	B	55,871	12/06/2007	29,939.81	26,947.21	2,641.92	59,528.94	Peabody	N	51,239	12/06/2007	36,610.19	24,257.59	5,070.24	65,938.02
Manchester	N	5,335	11/01/2007	3,811.85	960.29	1,144.12	5,916.26	Pelham	W	1,416	12/06/2007	1,786.25	961.16	1,467.27	4,214.68
Mansfield	S	22,977	11/01/2007	16,417.03	10,717.38	4,727.43	31,861.84	Pembroke	S	18,095	12/06/2007	12,928.85	9,073.36	2,062.57	24,064.78
Martineau	N	20,297	12/06/2007	14,502.18	5,289.55	3,054.63	22,846.36	Pepperell	C	11,408	11/01/2007	8,151.00	7,054.30	1,781.16	16,986.46
Marion	S	5,319	01/03/2008	3,800.42	1,123.37	854.27	5,778.06	Peru	W	837	11/01/2007	1,562.97	557.01	3.89	2,123.87
Marlborough	C	37,444	12/06/2007	26,753.68	19,168.99	2,979.82	48,902.49	Petersham	C	1,285	12/06/2007	1,786.25	749.61	126.43	2,662.29
Marshfield	S	24,880	12/06/2007	17,783.87	9,275.82	3,416.48	30,477.17	Pittsfield	W	43,860	11/01/2007	31,337.91	44,644.79	8,213.23	84,195.93
Mattapee	S	14,280	11/01/2007	10,203.04	2,884.31	3,813.59	16,900.94	Plainfield	W	600	12/06/2007	1,786.25	286.29	116.46	2,191.00
Matapoisett	S	6,479	12/06/2007	4,629.24	1,753.00	675.12	7,057.36	Plainville	S	8,022	11/01/2007	5,731.71	3,942.89	2,926.01	12,600.61
Maynard	M	10,230	12/06/2007	7,309.32	5,544.27	1,964.33	14,817.92	Plymouth	S	54,923	01/03/2008	39,242.41	21,706.76	4,480.06	65,429.23
Medford	M	12,343	11/01/2007	8,819.06	4,484.47	4,691.18	17,994.71	Plympton	S	2,781	11/01/2007	1,987.02	1,285.89	261.16	3,534.07
Medford	M	53,523	11/01/2007	38,242.11	27,487.85	6,285.99	72,015.95	Princeton	C	3,523	11/01/2007	2,517.18	1,718.84	545.03	4,761.05
Melrose	N	26,365	12/06/2007	16,483.03	10,513.68	4,058.32	31,055.03	Provincetown	S	3,426	12/06/2007	2,447.87	329.13	1,043.56	3,820.56
Mendon	C	5,754	01/03/2008	4,111.22	2,511.41	1,016.83	7,639.46	Quincy	S	90,250	12/06/2007	64,483.50	46,757.97	8,951.19	120,192.66
Merrimack	N	6,360	12/06/2007	4,544.21	3,648.78	980.34	9,173.33	Randolph	S	30,468	03/06/2008	21,769.34	18,880.25	2,302.87	42,952.46
Methuen	N	44,609	12/06/2007	31,873.07	27,626.88	2,033.29	61,533.24	Raynham	S	13,498	01/03/2008	9,644.30	6,372.52	1,984.35	18,001.17
Middleborough	S	21,198	12/06/2007	15,145.94	12,444.82	2,585.88	30,176.64	Reading	N	23,464	01/03/2008	16,550.64	9,731.19	5,147.24	31,429.07
Middlefield	W	549	11/01/2007	1,786.25	368.68	6.86	2,161.79	Rehoboth	N	11,256	01/03/2008	8,042.40	5,266.61	581.27	13,890.28
Middleton	N	9,273	12/06/2007	6,625.55	3,662.56	411.03	10,699.14	Revere	N	45,807	11/01/2007	32,729.04	29,787.18	179.76	62,695.98
Milford	C	27,519	11/01/2007	19,862.29	15,831.74	7,977.32	43,471.35	Richmond	W	1,620	11/01/2007	1,786.25	468.01	208.93	2,463.19

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Municipality	Region	2005 population	Certification date	Library incentive grant	Municipal equalization grant	Nonresident circulation offset	State aid total award	Municipality	Region	2005 population	Certification date	Library incentive grant	Municipal equalization grant	Nonresident circulation offset	State aid total award
Rochester	S	5,310	11/01/2007	3,793.99	2,433.99	1,490.59	7,718.57	Watertown	M	32,303	12/06/2007	23,080.45	13,001.71	13,827.75	49,909.91
Rockland	S	17,839	01/03/2008	12,745.94	11,162.20	1,070.53	24,978.67	Wayland	M	13,002	12/06/2007	9,289.91	3,560.22	4,335.19	17,185.32
Rockport	N	7,763	11/01/2007	5,546.65	2,212.79	911.03	8,670.47	Webster	C	16,851	11/01/2007	12,040.02	12,414.51	835.97	25,090.50
Rose	N	350	01/03/2008	1,786.25	26.98	63.88	1,877.11	Wellesley	M	26,978	11/01/2007	19,275.74	5,478.14	20,646.68	45,400.56
Rowley	N	5,845	01/03/2008	4,176.24	2,533.39	367.34	7,076.97	Wellesley	S	2,822	12/06/2007	2,016.31	233.00	2,633.59	4,882.90
Royalston	C	1,368	01/03/2008	1,786.25	962.67	283.61	3,032.53	Wendell	W	1,036	01/03/2008	1,786.25	953.79	49.19	2,769.23
Russell	W	1,727	01/03/2008	1,786.25	1,766.44	48.08	3,600.77	Wenham	N	4,650	02/07/2008	3,322.42	1,799.30	2,894.71	8,016.43
Rutland	C	7,446	01/03/2008	5,320.16	5,106.94	612.03	11,039.13	W. Boylston	C	7,699	02/07/2008	4,813.31	3,838.58	2,426.61	11,078.50
Salem	N	41,756	11/01/2007	29,834.60	25,385.88	14,059.27	69,279.75	W. Bridgewater	S	6,821	11/01/2007	4,733.59	2,917.99	2,582.09	10,373.67
Salisbury	N	8,284	11/01/2007	5,918.91	3,303.33	352.21	9,574.45	W. Brookfield	C	3,895	11/01/2007	2,782.97	2,664.70	560.77	6,008.44
Sandwich	W	831	11/01/2007	1,786.25	218.60	30.08	2,034.93	W. Newbury	N	4,306	11/01/2007	3,076.63	1,520.63	2,481.66	7,078.92
Sandwich	S	20,726	01/03/2008	14,808.70	6,723.64	3,595.27	25,127.61	W. Springfield	W	27,988	12/06/2007	19,998.10	23,528.26	7,909.59	51,435.95
Schuette	S	18,120	01/03/2008	12,946.71	5,438.06	2,475.31	20,860.08	W. Stockbridge	W	1,452	12/06/2007	1,786.25	430.70	87.50	2,304.45
Seabrook	S	13,668	01/03/2008	9,765.77	6,257.35	8,173.93	24,197.05	W. Tisbury	S	2,671	01/03/2008	1,908.43	200.32	4,937.82	7,046.57
Sharon	S	17,207	01/03/2008	12,294.38	7,008.05	1,653.51	20,955.94	Westborough	C	18,732	11/01/2007	13,383.99	6,724.80	7,447.80	27,556.59
Shelfield	W	3,366	01/03/2008	2,405.00	1,469.15	2,435.90	6,310.05	Westfield	W	40,525	12/06/2007	28,955.05	39,148.46	4,744.75	72,848.26
Shelburne	W	2,054	01/03/2008	1,786.25	1,377.66	1,053.69	4,217.60	Westford	N	21,461	12/06/2007	15,333.85	8,413.63	3,206.57	26,954.05
Sherrill	M	4,223	11/01/2007	3,017.33	1,017.93	564.43	4,599.69	Westhampton	W	1,568	11/01/2007	1,786.25	835.42	178.29	2,799.96
Shirley	W	7,612	01/03/2008	5,408.76	6,307.26	2,761.99	14,508.01	Westminster	C	7,370	01/03/2008	5,265.85	3,845.57	3,298.85	12,410.27
Shrewsbury	C	33,174	01/03/2008	20,739.93	12,881.23	8,507.72	42,128.88	Weston	M	11,581	01/03/2008	6,274.61	1,847.35	11,389.41	21,511.37
Shutesbury	W	1,846	01/03/2008	1,786.25	1,132.35	42.71	2,961.31	Westport	S	15,071	12/06/2007	10,768.21	5,050.78	791.54	16,610.53
Somerset	S	18,570	11/01/2007	13,268.24	8,758.79	2,673.76	24,698.79	Westwood	M	13,900	12/06/2007	9,931.53	3,612.35	5,235.48	18,779.36
Somerville	M	74,963	02/07/2008	48,885.84	37,656.25	4,665.84	89,407.93	Weymouth	S	53,788	11/01/2007	38,431.45	29,165.70	3,590.27	71,187.42
S. Hadley	W	17,063	12/06/2007	12,191.49	14,551.20	6,572.29	33,314.98	Whately	W	1,584	12/06/2007	1,786.25	957.18	127.04	2,870.47
Southampton	W	5,841	01/03/2008	4,173.39	4,319.74	820.35	9,313.48	Whitman	S	14,439	12/06/2007	10,316.64	9,716.05	758.96	20,791.65
Southborough	C	9,559	11/01/2007	6,829.89	2,790.13	4,909.38	14,529.40	Wilbraham	W	14,003	12/06/2007	10,005.12	8,508.03	3,781.13	22,294.28
Southbridge	C	17,234	01/03/2008	12,313.67	18,753.94	3,228.18	34,295.79	Williamsburg	W	2,434	12/06/2007	1,786.25	1,465.74	5,020.19	8,272.18
Southwick	W	9,548	11/01/2007	6,822.03	7,027.13	1,662.91	15,512.07	Williamstown	W	8,238	11/01/2007	5,886.04	4,812.22	4,171.29	14,869.55
Spencer	C	12,092	01/03/2008	8,639.72	9,065.85	1,297.28	19,002.85	Wilmington	W	21,472	11/01/2007	15,341.71	8,851.01	1,780.06	25,972.78
Springfield	W	151,732	11/01/2007	108,412.30	231,821.40	19,477.79	359,711.49	Winchendon	C	10,104	11/01/2007	7,219.29	9,647.36	85.55	16,952.20
Sterling	C	7,770	11/01/2007	5,551.65	3,773.82	943.73	10,269.20	Winchester	M	21,181	12/06/2007	15,133.79	5,726.30	13,685.70	34,545.79
Stockbridge	W	2,256	11/01/2007	1,786.25	466.19	1,856.94	4,109.38	Windsor	W	858	11/01/2007	1,786.25	570.02	27.95	2,384.22
Stoneham	N	21,582	01/03/2008	15,420.31	9,977.54	1,041.85	26,439.70	Winthrop	N	17,069	12/06/2007	12,195.78	9,752.07	654.37	22,602.22
Stoughton	C	26,692	01/03/2008	19,071.40	13,595.01	2,062.45	34,728.86	Woburn	M	37,147	12/06/2007	26,541.48	16,056.59	2,033.65	44,631.72
Stow	M	6,179	11/01/2007	4,414.89	2,556.15	1,879.04	8,550.08	Worcester	C	175,898	12/06/2007	125,678.87	175,262.01	12,469.22	313,410.10
Sturbridge	C	8,860	12/06/2007	6,330.46	4,300.89	5,729.86	16,361.21	Worthington	W	1,292	12/06/2007	1,786.25	843.39	41.50	2,671.14
Sudbury	M	17,066	12/06/2007	12,193.63	4,899.76	7,877.74	24,971.13	Wrentham	S	11,093	01/03/2008	7,925.93	4,543.42	1,236.86	13,706.21
Sunderland	W	3,803	01/03/2008	2,717.24	2,949.14	3,632.24	9,298.62	Yarmouth	S	24,621	12/06/2007	17,591.67	6,642.89	5,162.25	29,396.81
Sutton	C	8,989	11/01/2007	6,422.63	4,347.90	480.35	11,250.88								
Swampscott	N	14,288	01/03/2008	10,208.76	5,321.50	7,752.53	23,282.79								
Swansea	S	16,250	01/03/2008	11,610.60	8,369.52	1,242.48	21,222.60								
Taunton	C	56,251	01/03/2008	40,191.26	37,331.24	2,499.23	80,021.73								
Templeton	S	7,491	12/06/2007	5,352.31	6,231.89	90.31	11,674.51								
Tewksbury	N	29,043	02/07/2008	20,751.18	13,851.43	4,295.89	38,898.50								
Tisbury	S	3,812	11/01/2007	2,723.67	381.01	3,793.33	6,898.01								
Tolland	W	447	12/06/2007	1,786.25	82.44	3.13	1,871.82								
Topsfield	N	6,183	11/01/2007	4,417.74	2,106.39	5,419.51	11,943.64								
Townsend	C	9,285	01/03/2008	6,634.12	6,540.19	78.47	13,252.78								
Truro	S	2,164	11/01/2007	1,786.25	140.18	724.03	2,650.46								
Tyngsborough	N	11,338	02/07/2008	8,100.98	6,060.65	1,261.88	15,423.51								
Upton	C	6,397	12/06/2007	4,570.65	2,607.30	734.80	7,912.75								
Uxbridge	C	12,409	01/03/2008	8,866.21	6,891.77	1,583.09	17,341.07								
Ware	W	10,005	12/06/2007	7,148.56	9,561.82	949.46	17,659.84								
Wareham	S	21,296	02/07/2008	15,215.96	8,208.25	4,894.86	28,319.07								
Warren	C	5,045	01/03/2008	3,604.65	5,017.74	200.99	8,623.38								
Warwick	W	763	12/06/2007	1,786.25	543.10	7.45	2,336.80								

Table 1

Feasibility Studies for School Construction Projects

continued from page 1

be bundled with any other school or municipal project. The vote must be a separate, stand-alone vote, solely for the purpose of a feasibility study. The ballot question is a debt exclusion vote subject to the provisions of General Laws Chapter 59, §21C(k).

The district may fund the Study by appropriation or by borrowing ... Effective January 1, 2008, M.G.L. c.70B §6(e)

Performing the Study

A Study must be completed before the construction project may begin. The district and MSBA collaborate to find the right-sized, most fiscally responsible and educationally appropriate solution to the District's problem identified in its Statement of Interest. Solutions to be explored shall include non-construction options such as re-districting, regionalization, re-use or re-programming of existing spaces (963 CMR 2.10 7(c)).

Study contents include:

1. alternatives to construction or renovation;
2. a no-build or *status quo* option;
3. an analysis of available space in other school facilities in the District;
4. a detailed and itemized cost estimate for each alternative;
5. a review and analysis of the District's operating and capital budget;

6. an analysis of the District's ability to support the operating and capital costs of each alternative;

7. a plan for each alternative and how the District intends to fund all costs associated with that alternative.

During the course of the Study, MSBA and the district perform preliminary evaluations of study progress and the alternatives being explored at predetermined milestones. Both parties need to agree on a preferred alternative, which may be a non-construction option. Then the district, their designer and MSBA collaborate on a Design Program and Schematic Design, the scope of work, cost estimates and proposed project schedule.

The Study's Conclusion

The Study's conclusion will recommend a particular course of action by providing a decision-making path for those with mutual interests. The Study may or may not include construction. MSBA may even determine that the district's application does not warrant further consideration at that time. Whatever the Study's outcome, MSBA will assist the district in the next step.

Much of MSBA's regulations and guidelines regarding Feasibility Studies are incorporated in its Bulletin 08-01 and in 963 CMR 2.10. More information can be obtained by reviewing its website at www.massschoolbuildings.org or by contacting MSBA at 617-720-4466. ■

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Nature Preserve, the taxpayer claimed that its charitable occupancy consisted of conserving open space. According to the ATB, however, charitable occupancy requires some affirmative action on the part of the taxpayer. There must be an active appropriation of the property, and not merely passive ownership. In a later decision, *Wing's Neck Conservation Foundation, Inc. v. Assessors of Bourne*, (docket no. F262914-916, July 8, 2003), the ATB ruled that the organization's three parcels in Bourne were not open to the general public, principally benefited a limited class of people, and only incidentally benefited the public.

In the case at hand, the ATB held that the three Brookline parcels benefited primarily the abutters and not an indefinite number of people. It found the parcels had been conveyed to the organization by property owners seeking to prevent development in the neighborhood and the land was not open to the public, but used in an exclusive manner by the abutters. For this reason, the ATB ruled the Brookline assessors acted properly in denying the charitable exemption. We note that this decision is consistent with prior Department advisory letters to assessors. Consequently, a charitable organization organized to preserve land in an open and natural condition could qualify for a charitable exemption without actually occupying the land itself, but the test for a charitable exemption would not be satisfied without a showing that the properties are open and available to the general public. Access to and substantial use by the general public of the land is generally required for a land conservation organization to qualify for a property tax exemption as a charitable organization. ■

MPA II and MACC Announcement

MPA II

The Patrick–Murray Administration’s “Municipal Partnership Act II” legislation, filed January 28, 2009, provides cities and towns with the tools they need to respond to the present fiscal emergency by managing limited resources more efficiently. It enables municipal officials to control their employee health care costs by easing the requirements for entry into the state Group Insurance Commission and holding municipalities financially accountable for providing cost-efficient health care. It requires each community to move all its eligible retirees to Medicare coverage, and provides some pension funding relief within fiscally responsible parameters. Several provisions encourage and facilitate regionalization of municipal services and reform municipal procurement and advertising requirements, thus providing cost efficiencies without jeopardizing transparency or quality. Finally, this legislation allows municipalities more legal flexibility in such areas as setting the permissible number of alcoholic beverage licenses, waiving the maximum age of police officers and firefighters, and fixing inadvertent procedural mistakes in calling town elections and town meetings, thus dramatically reducing the need for special legislative exemptions. (Please see legislative summary below.)

Together with the additional municipal revenues proposed in the Emergency Recovery Bill (from state and local option meals and hotel/motel rooms taxes, as well as the telecommunications tax loophole closing — see description at end of this article), these measures can help cities and towns weather the present fiscal downturn, save hundreds of millions of dollars over time, and take significant pressure off property taxes now and in the future.

MACC



Following the proposal of the Patrick–Murray Administration’s Emergency Recovery Plan and the second Municipal Partnership Act, Governor Deval Patrick’s Municipal Affairs Coordinating Cabinet (MACC) is again taking its meetings on the road and across the commonwealth.

During the fall of 2007 and spring of 2008, Lieutenant Governor Tim Murray and MACC left the State House to take MACC to communities and hear directly from municipal leaders. The tour provided a great deal of valuable input. The administration heard that input and filed legislation based on what we’d heard on tour. Lt. Governor Murray has asked MACC to continue the tour this spring to four new locations.

The first of the four meetings was held in **West Springfield** on Feb. 19 (please see our March edition for coverage). The following three dates and communities are as follows:

The **Town of Somerset** on Thursday, February 26 at the Pottersville School Building (across from Town Hall from 2:30 p.m. to 4:00 p.m. The Pottersville School is located at 115 Wood Street.

The **City of Melrose** on Thursday, March 5 from 1:30 to 3:00 p.m. Specific location to be determined.

The **Town of Ashland** on Friday, March 6 from 1:30 to 3:00 p.m. Specific location to be determined.

Chaired by Lt. Governor Murray, the meetings will focus on technology, civil service, health insurance, purchasing, capital asset management, and human resources. It is a forum for feedback on the recent legislation as well as other non-legislative ideas. MACC is made up of six agency heads: the State Purchasing Agent for Operation Services; Commissioner of the Division of Capital Asset Management and Maintenance; Chief Human Resource Officer; Chief Information Officer; Executive Director of the Group Insurance Commission; and Chairman of the Civil Service Commission. Please contact S.J. Port at portsj@dor.state.ma.us or 617-626-2377 with questions about MACC. ■

A Summary of Governor Patrick’s Municipal Partnership Act II

A. Tools for Managing Employee Benefits in the Current Fiscal Emergency and Beyond

Retirement System Funding Relief.

Section 54 allows communities seeking pension funding relief in the current financial climate to pursue one of two options. Both options provide some relief from required appropriations in the near future. The actuary of PERAC may establish appropriations in fiscal years 2010 and 2011 that are equal to the appropriations made in fiscal year 2009.

Alternatively, in any system which chooses to conduct an actuarial valuation as of January 1, 2009, the actuary may establish the following reduced appropriations: (a) in fiscal year 2010, an appropriation that is less than the appropriation made in fiscal year 2009 but at least 90% of the appropriation made in fiscal year 2009; (b) in fiscal year 2011, an appropriation that is less than the appropriation made in fiscal year 2009 but at least 95% of the appropriation made in fiscal year 2009; and (c) in fiscal year 2012, an appropri-

ation that is equal to the appropriation made in fiscal year 2009.

Transfer of Eligible Municipal Retirees into Medicare. Sections 16 and 17 reduce municipal benefit costs by requiring that all eligible retired local employees enroll in Medicare as their primary source of health insurance coverage. (The state requires this of their employees.) Municipalities currently have the option of adopting Section 18 of Chapter 32B to implement this re-

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A Summary of Governor Patrick's Municipal Partnership Act II continued from page 10

quirement, but a significant fraction of cities and towns have not done so. As a result, their retirees remain in the community's health plan rather than enroll in Medicare, at considerable and unnecessary expense to local taxpayers. To date, 174 municipalities have reported to DLS that they have voted on adopting Section 18: only 107 have accepted, 64 have voted not to do so.

Provision of GIC Comparable Health Insurance. Sections 18 and 19 require that municipalities either enter the GIC or achieve GIC-equivalent or better rates through products other than the GIC, including joint purchasing programs. The GIC entry threshold is lowered from agreement to enter GIC by 70% of representatives of the Public Employee Committee to 50% to help municipalities meet this requirement. If a municipality does not meet the standard with assistance of the lower threshold, that municipality's unrestricted general government aid will be reduced by the difference between their rates and the GIC rates. The Executive Office for Administration and Finance is charged with producing regulations creating a process by which to evaluate a municipality's health insurance rates.

Pro-rating of Insurance for Part-time Employees. Section 15 allows a municipality to pro-rate its contribution for a part-time employee's health insurance premium based on the number of hours per week worked by the employee.

Revised Provisions for Transfer of Municipal Retirement Systems into PRIT. Sections 13 provides that a system that has voluntarily transferred its assets to PRIT before receiving a notice from PERAC that the system is underperforming shall be exempt from the requirement that the transfer be in perpetuity. Section 14 provides a simplified appeal process for those systems that appeal for an exemption from a transfer order.

B. Tools to Encourage and Facilitate Regionalization of Municipal Services

Collective Bargaining and Regional Entities. Section 22 provides that a municipal decision to enter into an intermunicipal agreement or join a regional entity shall not be subject to collective bargaining.

Joint or Regional Assessing Agreements. Section 26 clarifies the law permitting joint or cooperative assessing agreements to allow cities and towns to share assessors as well as assessing department staff.

Collective Purchasing by Educational Collaboratives. Section 23 allows education collaboratives to enter into bulk purchasing agreements with public entities outside our state borders, to further leverage economies of scale and save and return money to participating school districts.

Mutual Aid Agreement. Section 24 allows cities, towns and other governmental units in Massachusetts to join a statewide mutual aid agreement to provide police, fire, emergency medical, and other public safety assistance to other municipalities.

C. Provisions Reforming Municipal Procurement and Advertising Requirements, Thus Providing Cost Efficiencies

Increased Bidding Thresholds. Sections 4 to 6 increase the thresholds for municipal procurements, allowing them to award contracts of up to \$10,000 based on sound business practices and to award contracts between \$10,000 and \$25,000 after soliciting three quotations.

Increased Threshold for Construction Bids. Section 52 provides that a construction bond is required for contracts of more than \$25,000, an increase from the existing levels of \$2,000 for municipalities and \$5,000 for the Commonwealth.

Long-term Municipal Leases. Section 21 allows municipalities to enter into leases of up to 99 years. Currently, a lease of more than 10 years requires a home rule petition to the legislature.

Internet Advertising of Procurements. Sections 1, 7 and 8 allow municipalities and state agencies to post notices of procurements on the Internet instead of in a local newspaper. Municipalities could post the notices on either their own or the commonwealth's website. The Operational Services Division estimates that this change will save cities and towns thousands of dollars each year.

Reverse Auctions. Sections 2 and 10 allow procurement officers to use reverse auctions to buy products and services from sellers who bid against each other for the product or service being auctioned. This process provides a method of acquiring best pricing from qualified bidders.

Submission of Electronic Bids. Sections 3, 7 and 9 will allow municipalities to accept online/electronic bids and proposals on their own website or on the Commonwealth's procurement website, Comm-PASS. This section provides environmental and financial benefits and allows for greater flexibility for municipalities and bidders.

D. Provisions Allowing Municipalities More Legal Flexibility in Certain Areas, Thus Dramatically Reducing the need for Special Legislative Exemptions

Local Licensing Authority Discretion to Establish Quota. Sections 49–51 give the legislative body of each municipality that has voted to grant licenses for the sale of alcoholic beverages the discretion to determine the number of licenses to be issued.

Civil Service Maximum Age. Sections 11 and 12 authorize an appointing authority to apply to the personnel administrator (the personnel administrator of

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A Summary of Governor Patrick's Municipal Partnership Act II continued from page 11

the human resources division within the executive office for administration and finance) to waive the civil service maximum age requirement for certain individuals based on extenuating circumstances, consistent with the fundamental purposes of the requirement.

Validation of Local Elections by Secretary of State. Section 20 allows the Secretary of State to validate a town election or actions taken at a town meeting where an inadvertent failure to comply with certain procedural requirements occurred, but the result did not contradict the fundamental purposes of those requirements and the error was unlikely to affect the outcome of the election or meeting.

E. Tools Allowing Enhanced Flexibility and Improved Processes in Municipal Finance

Amortization of FY99 Revenue Deficit.

In recognition that mid-year 9C cuts are very challenging for cities and towns to manage, Section 55 gives municipalities the option of amortizing their fiscal year 09 revenue deficit over the next three fiscal years.

Review of Assessment Certification Schedule.

Section 25 allows DOR to adjust the scheduled year for triennial certification of local assessing practices in order to equalize the number of communities scheduled in each year and to facilitate or implement regional and other cooperative assessing arrangements. This will enable DOR and local assessors to more efficiently and effectively carry out their responsibilities in ensuring current fair market values on an annual basis. Similar and nearby communities will be able to share consultants and market data, thereby resulting in more accurate assessments for local taxpayers.

Flexibility in Municipal and Regional School District Borrowing.

Sections 27–37 and 48 increase flexibility in municipal and regional school district borrowing by allowing borrowing for terms

consistent with the maximum useful life of the asset, but not more than 30 years, as determined in accordance with guidelines established by the Division of Local Services of the Department of Revenue. The bill also increases flexibility for emergency borrowing, expedites the process for achieving savings through refinancings and removes overly restrictive requirements for amortization of debt.

Elimination of Fee for State House Notes.

State House Notes are debt instruments for cities, towns, counties and districts certified by the Director of Accounts. Section 38 eliminates the fee charged to municipalities for the processing of State House Notes by DLS. The revenue generated annually is a nominal amount. Eliminating this fee streamlines the DLS processing of the notes and reduces costs for local governments.

Streamlined Abatement Process.

Section 39 streamlines the process by which local assessors can grant abatements without receiving prior approval from the Department of Revenue. The commissioner will issue guidelines granting authority to abate for reasons determined by the commissioner to be in the public interest.

Audit of Personal Property Returns.

Sections 40–47 allow the assessors to subpoena and audit the records of taxpayers who are required to file an annual return of their taxable personal property in order to determine whether the return is complete and accurate. The assessors will have three years to audit the records. If taxable property is discovered, they will have six months to make an omitted or revised assessment. Taxpayers assessed under those sections have the right to apply for an abatement within 3 months after the additional tax bill is mailed. (Current law only allows assessors to revise tax assessments where the under-assessment was unintentional due to clerical or data processing errors and

only allows them until June 20th of the same fiscal year to uncover and assess for underreporting.)

Separate Taxation of Condo Development Rights/Other Interests.

Section 53 allows taxation of the true value of land in phased condo developments. Currently, the land value implicit in the reserved right to build additional new condo units escapes taxation. Only the value of the units built in the first phase are captured.

Developers, when they file master deeds to create condominiums, frequently reserve the right to create additional units on the property. In developments where the first phase consists of only a half dozen units on a 100 acre tract of land, the land value implicit in the reserved right to build new units may be much greater than the total market value of the units in the first phase. That value now escapes taxation until the rights are exercised and additional condominium units are created.

Only developers of *phased* condominiums receive this tax break. A developer who builds an *ordinary subdivision* must pay taxes on the land value of the property before and during construction.

In addition to the value of development rights, the value of certain other interests such as land enhancements (for example, golf courses and parking lots equally accessible to the public and condo owners), also escapes taxation. This section allows taxation of the true land value due to these enhancements as well.

Municipal Revenues Proposed in the Emergency Recovery Bill

The Emergency Recovery Bill provides urgent additional municipal revenues to help offset the impact of the local aid reductions, help cities and towns weather the present fiscal downturn, and take significant pressure off property taxes now and in the future.

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Certification Preparation Workshops

Assessors please join Bureau of Local Assessment (BLA) appraisal advisors and Boston office representatives for our annual group meetings to prepare for the FY2010 certification review of local assessors' real and personal property proposed values. Assessors scheduled for FY2011 certification are also invited. Over the next couple of months meetings will be held in various locations across the state with an emphasis on preparing the 135 fiscal year 2010 communities scheduled to have their real and personal property values certified by BLA next year. These meetings will provide information on what is expected from communities, note any certification requirement changes, provide any needed clarification and describe what the BLA advisors and Boston staff do with the data they receive.

These workshops will give assessors the opportunity to hear instructions together and have the chance to ask questions that will be of benefit to all in attendance. It is our hope that this sharing of information will make the certification process more transparent and yield a greater understanding of the process.

Register early for the final two with Manny Achin at 617-626-2331.

MAAO will grant assessors Continuing Education credits for attendance. ■

Workshop Schedule

Date	Time	City/Town	Location
March 2, 2009	10:00 a.m.	Greenfield Community College	270 Main Street, room at the left of the entrance
March 9, 2009	10:00 a.m.	Shrewsbury Town Hall	100 Maple Avenue

Table 1

Mark Your Calendars

Assessment Administration: Law, Procedures and Valuations (Course 101) will be held on Thursday, March 19, 26 and April 2, 9, 16 and 23, 2009 at the Grafton Police Department, 28 Providence Rd, **Grafton** from 6 PM to 9 PM. Pre-registration is required.

The **New Officials Finance Forum** will be held on Thursday, June 11, 2009 in **Worcester** at the College of the Holy Cross. The Bulletin announcing this training will be issued in April.

"What's New in Municipal Law" will be held on Friday, September 25, 2009 at the Log Cabin Banquet and Meeting House in **Holyoke** and Friday, October 2, 2009 at the Lantana in **Randolph**. The Bulletin announcing this training opportunity will be issued in July.

If you have any questions regarding the above information, please contact Donna Quinn, training coordinator, at 617-626-3838 or quinnd@dor.state.ma.us. ■

A Summary of Governor Patrick's Municipal Partnership Act II continued from page 12

Telecommunications Tax Loophole Closure. Sections 21 through 24 of the Emergency Recovery Bill eliminates the property tax exemption for certain machinery of telephone and telegraph companies (estimated revenue \$26 million) and exemption for poles and wires owned by telecommunications companies and located on public ways (estimated revenue \$26 million).

State Meals and Hotel/Motel Rooms Excise. Sections 25 and 31 provide a one percent increase to the statewide meals tax to help mitigate cuts to local aid (estimated revenue \$125 million).

Sections 25 and 27 through 30 provide a one percent increase in the statewide hotel/motel room occupancy tax to help mitigate cuts to local aid (estimated revenue \$25 million).

Local Option Meals and Hotel/Motel Rooms Excise Tax. Sections 25 and 31 allow cities and towns, at local option, to levy a one percent excise on meals. (estimated revenue \$125 million).

Sections 25 and 28 allow cities and towns, at local option, to levy an additional one percent excise on hotel/motel stays (estimated revenue \$25 million).

For more information on the Patrick-Murray Administration's Emergency Recovery Plan please see www.mass.gov/governor/recoveryplan. The second Municipal Partnership Act, referred to as "An Act Strengthening the Commonwealth's Partnership with its Municipalities" can be found at: www.mass.gov/Agov3/docs/Legislation/mpa2.pdf. ■

It's 2009: Do You Know Where Your Audit Committee Is? continued from page 2

In community Y, the problem manifested itself in the resignation of one financial official, the non-reappointment of another, an interceding grand jury investigation, and an entire fiscal year deemed unauditable, due to the poor quality (and, in some cases, nonexistence) of financial records. The apparent financial loss to the community exceeded \$1 million! However, something positive arose from this negative situation: due to the perception that elected officials and others had sufficient information about the condition that existed (i.e., the audit findings), yet did nothing to address or contain the problem, community Y formed an audit committee.

Audit committees are becoming an imperative part of local governance. They are an important component of a governmental entity's accountability and governance. Audit committees can help ensure the reliability of the financial information, the community's system of internal controls, and legal and ethical conduct of management. Audit committees are typically responsible for duties such as approving the overall scope of the audit, recommending or selecting the appointment of the independent auditing firm, overseeing the entity's financial reporting and internal controls, and oversight risk management. For an audit committee to be effective, it must be independent in fact and appearance. The committee members must have adequate technical skills and must be able to communicate effectively with management and auditors, and should operate within a written charter that identifies the roles and responsibilities of the audit committee that can be referred to by the governing board, regulators, committee members, and internal and external auditors. The combination of independent oversight and the technical skills of committee members can enhance the overall accountability of a government.

The Government Finance Officers Association (GFOA), in an important acknowledgement of the value of audit committees, makes the following rec-

ommendations regarding their establishment by state and local governments: [excerpted from GFOA Recommended Practices — Audit Committees]

- The governing body of every state and local government should establish an audit committee or its equivalent;
- The audit committee should be formally established by charter, enabling resolution or other appropriate legal means and made directly responsible for the appointment, compensation, retention, and oversight of the work of any independent accountants engaged for the purpose of preparing or issuing an independent audit report or performing other independent audit, review, or attest services. Likewise, the audit committee should be established in such a manner that all accountants thus engaged report directly to the audit committee;

For professionals in government ... the implementation of an audit committee should be welcomed.

- Ideally, all members of the audit committee should possess or obtain a basic understanding of governmental financial reporting and auditing;
- Members of the audit committee should be educated regarding both the role of the audit committee and their personal responsibility as members, including their duty to exercise an appropriate degree of professional skepticism;
- It is the responsibility of the audit committee to provide independent review and oversight of a government's financial reporting processes, internal controls and independent auditors;
- The audit committee should present annually to the full governing board a written report (which should be made public) of how it has discharged its duties and met its responsibilities;

- In its report to the governing body, the audit committee should specifically state that it has discussed the financial statements with management, and also with the independent auditors and among committee members.

In many communities, it may not be practical to implement all of the GFOA recommendations at once. However, a community may achieve significant benefits by implementing certain GFOA recommendations at the outset and modifying them over time.

In our example, the audit committee formed by community Y serves as advisor to the governing board with respect to the entity's "financial condition, financial management systems and controls, and annual audit", and has such specific duties as:

- recommending the selection and scope of services of the independent auditor;
- reviewing the annual financial statements and related audit reports;
- recommending areas where expanded scope audits or internal control reviews might be appropriate.

Many Massachusetts governments have established audit committees; with the goal of having an effective audit committee, where objectives, responsibilities and authority are more closely aligned, consideration should be given to making the audit committee the formal liaison to the independent auditing firm. Thereby, the government audit committee could fulfill more of a corporate-style role, maintaining a greater degree of independence from other elected boards and their potentially unrelated agendas.

Although not every community that establishes an audit committee adopts all of the GFOA recommendations, many have derived great benefits from those that have been adopted. For example, greater independence has been achieved in the selection process for

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It's 2009: Do You Know Where Your Audit Committee Is?

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the independent auditing firm. Accountability over financial reporting, internal controls, and oversight risk management have improved through audit committee oversight of the audit process, and through follow-up on findings and recommendations identified in the audits. The audit committee sets the tone at the top by insisting on integrity and accuracy in the financial reporting process and compliance with laws and regulations.

The formation of an audit committee, separate from the finance committee, warrant committee, etc., demonstrates that the community is making an effort to improve board governance and best practices. For an audit committee to be effective in a city or town, it must be willing to ask tough questions and spend the time necessary to understand both the big picture and nuances of internal controls, compliance, and the financial reporting process.

To improve effectiveness, the committee must conduct an annual self-assessment. The self-assessment would examine the roles and relationships both within the committee and with management. The committee would examine whether management promoted high quality financial reporting and appropriate internal controls. The committee would also review how they evaluated various risk factors including the corrective actions taken by management to address all compliance and internal control findings identified by the independent auditors.

Given the sophisticated content and technical terminology of audit reports, an active, enlightened and respected audit committee can provide fiscal accountability by focusing on strong internal controls, budgetary and other legal compliance, accurate and timely financial reporting, sound business practices and a culture of strong moral and ethical behavior. For professionals in government who are similarly active, enlightened and respected, to whose integrity and competence "clean" audit reports can serve to attest, the implementation of an audit committee should be welcomed. The value of an entity's external auditors, whose critical findings might otherwise end up as pages filed in a drawer, can likewise be enhanced through the formal oversight of an audit committee. Simply put, an audit committee should be a meaningful player in any successful public governance team in the 21st century.

For more information about implementing an audit committee, or reviewing the enabling language of an existing one, please contact your representative at the Massachusetts Department of Revenue. The American Institute of Certified Public Accountants (AICPA) provides an Audit Committee Toolkit for Governments that can be downloaded at www.aicpa.org. ■

Property Tax Appraiser — Boston Office

Bureau of Local Assessment seeks an appraiser to provide regulatory oversight and technical assistance to municipalities in property tax administration, mass appraisal, etc. Requirements include a bachelor's degree, three years experience in assessment administration or appraisal of real and personal property, strong analytical, statistical and report writing skills. Appraisal designation or license is preferred. Candidate must have a valid motor vehicle license and travel is required.

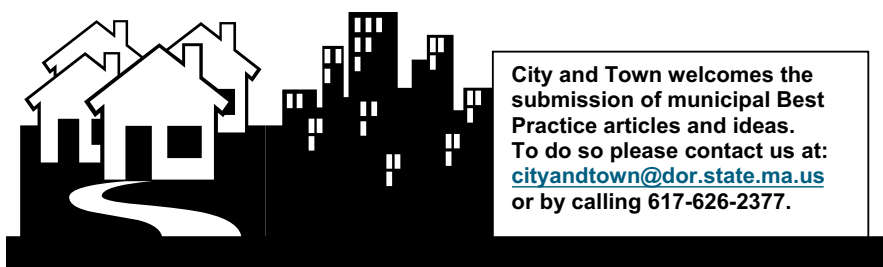
Salary range \$53,081 to \$76,567.

Send cover letter and resume to: Marilyn Browne, Department of Revenue, Bureau of Local Assessment, 100 Cambridge Street, Box 9569, Boston, MA 02114-9569.

E-mail: brownema@dor.state.ma.us

Fax: 617-626-2300

Applications must be received by 5:00 p.m. March 16, 2009. ■



Municipal Fiscal Calendar

March 1

DOR/MDM-TAB: Notification of Cherry Sheet Estimates for the Following Year. (pending action taken by the Legislature) The Cherry Sheet is an estimate of: 1) Receipts: local reimbursement and assistance programs as authorized by law and appropriated by the General Court; and 2) Assessments: state and county assessments and charges to local governments. All amounts listed on the Cherry Sheet are estimates. Actual receipts and charges are determined based on detailed formulas or guidelines for each program. Cherry Sheets are posted on the DLS website and updated at each juncture of the state budget process.

Personal Property Owner: Submit Form of List. This is a listing of all personal property filed by the owner with the Assessors each year for the purpose of determining taxes in the next fiscal year.

Non-Profit Organization: Final Filing Date for 3-ABC Forms. These must be filed on or before March 1 (this deadline may be extended by the Assessors). In no event may the extension granted be later than 30 days after the tax bill is mailed.

March 31

State Treasurer: Notification of Quarterly Local Aid Payment on or Before March 31.

April 1

Collector: Mail 2nd Half Semi-Annual Tax Bills. In communities using a regular semi-annual payment system, the 2nd half actual tax bill, or the actual tax if an optional preliminary bill was issued, should be mailed by this date.

Taxpayer: Deadline for Payment of Semi-Annual Bill without Interest. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the actual tax payment in communities using the annual preliminary tax billing system on a semiannual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due May 1, or 30 days after the bills were mailed, whichever is later.

May 1

Taxpayer: Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest. According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.

Treasurer: Deadline for Payment of 2nd Half of County Tax.

Accountant/Treasurer: Notification of Amount of Debt Due in Next Fiscal Year. As required by M.G.L. Ch. 44, Sec. 28, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not. Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on page 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.

June 1

Clerk: Certification of Appropriations.

This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.

Assessors: Determine Valuation of Other Municipal or District Land. In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.

DOR/BLA: Notification of Proposed EQVs (even numbered years only).

DOR/BLA: Notification of SOL Valuations (every 4th year after 2005).

June 10

DOR/BLA: Public Hearing on Proposed EQVs (even numbered years only).

DOR/BLA: Public Hearing on Proposed SOL Valuations (every 4th year after 2005).

June 15

DOR Commissioner: Determines and Certifies Pipeline Valuations.

Assessors: Deadline for Appealing Commissioner's Telephone & Telegraph Valuations.

Assessors: Make Annual Preliminary Tax Commitment. The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.

June 20

Assessors: Final Date to Make Omitted or Revised Assessments. As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.

Please remember to update the online Local Officials Directory so that both municipal and state officials have accurate contact information.



City & Town

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